IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICITON

WRIT PETITION NO.1694 OF 2007

M/s.Kwality Laminators .. Petitioner.

Versus

The Income Tax Appellate Tribunal, Mumbai & Ors. .. Respondents.

Mr.Paras Savla with Mr.R.K. Hasani for the petitioner.

Mr.Ashok Kotangale for the respondents.

CORAM : F.I. REBELLO &
J.P. DEVADHAR, JJ.

DATED : 13TH AUGUST, 2007.

P.C. :

1. Against the order passed in appeal, the petitioner preferred a miscellaneous application. The main contention urged was that the counsel who had argued the appeal had not placed the point which he ought to have argued. In our opinion, considering the language used in Section 254 of the Income Tax Act, such a contention would not fall within its ambit and the petition on that point would not be maintainable.

2. It would, however, be open to the petitioner to raise the contentions in any other appropriate remedy that may be available against the order in original.

3. With these observations, the petition stands disposed of with no order as to costs.

(F.I. REBELLO, J.)

(J.P. DEVADHAR, J.)